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Counsel to the Debtors and
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

- - - - - x
 In re: : Chapter 11
 :
 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
 :
 Debtors. : Jointly Administered
 - - - - - x

**DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION TO
 CLAIMS (DISALLOWANCE OF CERTAIN REAL ESTATE TAX CLAIMS ON
 REAL PROPERTY IN WHICH THE DEBTORS LEASED THE REAL PROPERTY)**

The debtors and debtors in possession in the above-

captioned cases (collectively, the "Debtors"),¹ hereby file their Twenty-Fourth Omnibus Objection to Claims (Disallowance of Certain Real Estate Tax Claims on Real Property in which the Debtors Leased the Real Property) (the "Objection"), and hereby move this Court, pursuant to sections 105 and 502 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, Virginia 23060.

and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 502, and Rule 3007 of the Bankruptcy Rules.

BACKGROUND

2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

4. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

5. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

6. On December 10, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I)

Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").

7. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date"). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice").

8. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

9. On January 16, 2009, the Court authorized the

Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

10. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

OBJECTIONS TO CLAIMS

11. By this Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A, pursuant to Bankruptcy Code sections 105(a) and 502 and Bankruptcy Rule 3007, disallowing the claims listed on Exhibit C attached hereto. The basis for the disallowance of the claims listed on Exhibit C attached hereto is that all of the claims are asserted by taxing authorities for alleged real estate taxes on real property the Debtors leased but did not own (the "Claims"). The Debtors do not

have any liability to the taxing authorities for real estate taxes on real property. In many of their leases, the Debtors may be contractually obligated with the lessor to pay, among other things, real estate taxes on leased real property. Accordingly, the Debtors submit that the Debtors and their estates have no liability with respect to the Claims.

12. For ease of reference, attached as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

13. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Claims. Accordingly, the Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

RESERVATION OF RIGHTS

14. As noted above, the Debtors reserve their rights to file objections to these Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits. The Debtors likewise reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim or claimant herein.

NOTICE AND PROCEDURE

15. Notice of this Objection has been provided to all claimants with claims that are the subject to this Objection as identified on Exhibit C, respectively, and to parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order"). The Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Bankruptcy Rule 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid,

on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Debtors are serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

16. To the extent any Claimant timely files and properly serves a response to this Objection by **4:00 p.m. on August 10, 2009** as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding claimant at **2:00 p.m. on August 18, 2009** and thereafter schedule the matter for a future hearing as to the merits of such claim.² However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as **Exhibit A**, disallowing the Claims set forth on **Exhibit C**

² In accordance with the Omnibus Objection Procedures Order, claimants who respond to the Objection do not need to appear at the status conference.

attached hereto for all purposes in these bankruptcy cases.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

17. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Debtors submit that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

18. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

19. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors request the Court to enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER &
July 8, 2009 FLOM, LLP
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MCGUIREWOODS LLP

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
One James Center
901 E. Cary Street
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Counsel for Debtors and Debtors
in Possession

EXHIBIT A

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Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - x

**ORDER SUSTAINING DEBTORS' TWENTY-FOURTH OMNIBUS OBJECTION TO
CLAIMS (DISALLOWANCE OF CERTAIN REAL ESTATE TAX CLAIMS ON
REAL PROPERTY IN WHICH THE DEBTORS LEASED THE REAL PROPERTY)**

THIS MATTER having come before the Court on the

Debtors' Twenty-Fourth Omnibus Objection to Claims

(Disallowance of Certain Real Estate Tax Claims on Real

Property in which the Debtors Leased the Real Property) (the

"Objection"), which requested, among other things, that the claims specifically identified on Exhibit C attached to the Objection be disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is GRANTED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein, are forever disallowed in their entirety for all purposes in these bankruptcy cases.

Dated: Richmond, Virginia
August__, 2009

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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- and -

/s/ Douglas M. Foley
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901 E. Cary Street
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Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

Debtors' Twenty-Fourth Omnibus Objection to Claims (Disallowance of Certain Real Estate Claims on Property that the Debtor Leased)

In re: Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)

Exhibit B - Claimants and Related Claims Subject To Twenty-Fourth Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
ALACHUA CO TAX COLLECTOR	1930	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
ALACHUA CO TAX COLLECTOR	2268	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
BAY COUNTY FLORIDA TAX COLLECTOR	11928	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
BAYBROOK MUNICIPAL UTILITY DISTRICT NO 1	2046	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
BRIDGEWATER TOWNSHIP TAX COLLECTOR SOMERSET	2982	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
CITY OF MERIDEN TAX COLLECTOR, CT	8056	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
COUNTY OF SAN BERNARDINO	539	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
COUNTY OF VOLUSIA FINANCE DEPARTMENT	3873	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
CRANSTON, CITY OF	2992	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
DAN MCALLISTER	11263	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
DANE COUNTY TREASURER	12390	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
DOUG BELDEN HILLSBOROUGH COUNTY TAX COLLECTOR	3969	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
ESCAMBIA COUNTY TAX COLLECTOR	1624	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
FOREST CITY COMMERCIAL MANAGEMENT INC	12035	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
GWINNETT COUNTY TAX COMMISSIONER	12143	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HARRIS COUNTY ET AL	7142	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENNEPIN COUNTY TREASURER	4209	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY	11454	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY	11457	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY	11476	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY	11451	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY	11789	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY	11790	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY	11450	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY	11788	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY VIRGINIA	2256	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY VIRGINIA	2246	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY VIRGINIA	2253	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
HENRICO COUNTY VIRGINIA ACCT NO CI0096001	7664	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
JEFFERSON COUNTY TREASURER	4040	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
LANE COUNTY DEPT OF ASSESSMENT & TAXATION	1621	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
LEBEN FAMILY LP	6968	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
MARION COUNTY TAX COLLECTOR	175	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
MARION COUNTY TAX COLLECTOR	177	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
MARION COUNTY TAX COLLECTOR	176	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
MARY MALONEY POLK COUNTY TREASURER	3523	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
MCCRACKEN COUNTY CLERK	3200	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
OAKLAND COUNTY TREASURER	11673	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
OAKLAND COUNTY TREASURER	12037	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
ONslow COUNTY TAX COLLECTOR	1667	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
PATRICK J PADILLA BERNALILLO COUNTY TREASURER	1794	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
PAULDING COUNTY TAX COMMISSIONER	513	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)

Debtors' Twenty-Fourth Omnibus Objection to Claims (Disallowance of Certain Real Estate Claims on Property that the Debtor Leased)

In re: Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)

Exhibit B - Claimants and Related Claims Subject To Twenty-Fourth Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
PIERCE COUNTY BUDGET & FINANCE	11921	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
PIERCE COUNTY BUDGET & FINANCE	11795	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
PULASKI COUNTY TREASURER	11874	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
SAN DIEGO COUNTY TREASURER TAX COLLECTOR	525	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
SAN DIEGO COUNTY TREASURER TAX COLLECTOR	545	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
SHASTA COUNTY TAX COLLECTOR	3348	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
SOLANO COUNTY TAX COLLECTOR	519	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
SOLANO COUNTY TAX COLLECTOR	191	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
SULLIVAN COUNTY TAX COLLECTOR	7672	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
SUMMITT COUNTY TREASURER	3663	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
THE WOODLANDS METRO CENTER MUD	2041	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
THE WOODLANDS ROAD UTILITY DISTRICT NO 1	2040	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
TOWN OF SALEM, NH	12781	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
TRAVIS COUNTY	10531	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
TSA STORES INC	6586	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
WASHINGTON COUNTY COLLECTOR	340	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)
YUMA COUNTY TREASURER	1515	EXHIBIT C - (DISALLOWANCE OF CERTAIN REAL ESTATE CLAIMS ON PROPERTY THAT THE DEBTOR LEASED)

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ALACHUA CO TAX COLLECTOR 12 SE 1ST ST GAINESVILLE, FL 32601	2268	Secured: \$29,546.36 Priority: Administrative 503(b)(9): Unsecured: Total: \$29,546.36	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)
ALACHUA CO TAX COLLECTOR 12 SE 1ST ST GAINESVILLE, FL 32601	1930	Secured: \$29,546.36 Priority: Administrative 503(b)(9): Unsecured: Total: \$29,546.36	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)
BAY COUNTY FLORIDA TAX COLLECTOR PAUL S BLILEY JR ESQ ATTORNEY AND AGENT FOR BAY COUNTY TAX COLLECTOR WILLIAMS MULLEN PO BOX 1320 RICHMOND, VA 23218-1320	11928	Secured: \$1,452.39 Priority: Administrative 503(b)(9): Unsecured: Total: \$1,452.39	03/27/2009	CIRCUIT CITY STORES, INC. (08-35653)
BAYBROOK MUNICIPAL UTILITY DISTRICT NO 1 CARL O SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST STE 600 HOUSTON, TX 77008	2046	Secured: \$22,113.19 Priority: Administrative 503(b)(9): Unsecured: Total: \$22,113.19	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
BRIDGEWATER TOWNSHIP TAX COLLECTOR SOMERSET OFFICE OF THE TAX COLLECTOR P O BOX 6300 BRIDGEWATER, NJ	2982	Secured: UNL Priority: Administrative 503(b)(9): Unsecured: Total: UNL	01/08/2009	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CITY OF MERIDEN TAX COLLECTOR, CT 142 E MAIN ST RM 117 MERIDEN, CT 06450-8022	8056	Secured: \$621.27 Priority: \$15,148.74 Administrative 503(b)(9): Unsecured: _____ Total: \$15,770.01	01/29/2009	CIRCUIT CITY STORES, INC. (08-35653)
COUNTY OF SAN BERNARDINO OFFICE OF THE TAX COLLECTOR 172 W 3RD ST SAN BERNARDINO, CA 92415	539	Secured: \$660.38 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$660.38	11/26/2008	CIRCUIT CITY STORES, INC. (08-35653)
COUNTY OF VOLUSIA FINANCE DEPARTMENT 123 W INDIANA AVE RM 103 DELAND, FL 32720-4602	3873	Secured: Priority: \$9,303.86 Administrative 503(b)(9): Unsecured: _____ Total: \$9,303.86	01/14/2009	CIRCUIT CITY STORES, INC. (08-35653)
CRANSTON, CITY OF TAX COLLECTOR PO BOX 1177 PROVIDENCE, RI 02901	2992	Secured: Priority: Administrative 503(b)(9): Unsecured: \$2,935.27 Total: \$2,935.27	01/05/2009	CIRCUIT CITY STORES, INC. (08-35653)
DAN MCALLISTER SAN DIEGO COUNTY TREASURER TAX COLLECTOR ATTN BANKRUPTCY DESK 1600 PACIFIC HWY RM 162 SAN DIEGO, CA 92101	11263	Secured: \$95,536.53 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$95,536.53	02/02/2009	CIRCUIT CITY STORES, INC. (08-35653)
DANE COUNTY TREASURER PO BOX 1299 MADISON, WI 53701	12390	Secured: \$121,357.83 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$121,357.83	03/10/2009	CIRCUIT CITY PROPERTIES, LLC (08-35661)

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
DOUG BELDEN HILLSBOROUGH COUNTY TAX COLLECTOR ATTN DOUG BELDEN TAX COLLECTOR HILLSBOROUGH COUNTY 601 E KENNEDY BLVD 14TH FL PO BOX 172920 TAMPA, FL 33672-2920	3969	Secured: \$13,386.90 Priority: Administrative 503(b)(9): Unsecured: Total: \$13,386.90	01/16/2009	CIRCUIT CITY STORES, INC. (08-35653)
ESCAMBIA COUNTY TAX COLLECTOR PO BOX 1312 PENSACOLA, FL 32591	1624	Secured: \$4,999.79 Priority: \$4,999.79 Administrative 503(b)(9): Unsecured: Total: \$9,999.58	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
FOREST CITY COMMERCIAL MANAGEMENT INC AGENT FOR LABURNUM INVESTMENT LLC 50 PUBLIC SQ STE 1360 CLEVELAND, OH 44113	12035	Secured: Priority: Administrative \$9,795.38 503(b)(9): Unsecured: Total: \$9,795.38	03/26/2009	CIRCUIT CITY STORES, INC. (08-35653)
GWINNETT COUNTY TAX COMMISSIONER PO BOX 372 LAWRENCEVILLE, GA 30046-0372	12143	Secured: Priority: \$36,144.75 Administrative 503(b)(9): Unsecured: Total: \$36,144.75	03/12/2009	CIRCUIT CITY STORES, INC. (08-35653)
HARRIS COUNTY ET AL JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	7142	Secured: Priority: Administrative \$290,151.33 503(b)(9): Unsecured: Total: \$290,151.33	01/26/2009	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
HENNEPIN COUNTY TREASURER A600 GOVERNMENT CENTER 300 S 6TH ST MINNEAPOLIS, MN 55487	4209	Secured: \$158,877.54 Priority: Administrative 503(b)(9): Unsecured: Total: \$158,877.54	01/20/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	11790	Secured: Priority: Administrative \$658,968.45 503(b)(9): Unsecured: Total: \$658,968.45	03/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	11788	Secured: Priority: Administrative \$34,695.60 503(b)(9): Unsecured: Total: \$34,695.60	03/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	11450	Secured: \$476,730.42 Priority: Administrative 503(b)(9): Unsecured: Total: \$476,730.42	02/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	11476	Secured: \$6,433.65 Priority: Administrative 503(b)(9): Unsecured: Total: \$6,433.65	02/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	11454	Secured: \$23,481.30 Priority: Administrative 503(b)(9): Unsecured: Total: \$23,481.30	02/17/2009	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	11451	Secured: \$45,530.58 Priority: Administrative 503(b)(9): Unsecured: Total: \$45,530.58	02/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	11457	Secured: \$417,625.23 Priority: Administrative 503(b)(9): Unsecured: Total: \$417,625.23	02/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	11789	Secured: Priority: Administrative \$441,614.61 503(b)(9): Unsecured: Total: \$441,614.61	03/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY VIRGINIA RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	2256	Secured: \$3,540.47 Priority: UNL Administrative 503(b)(9): Unsecured: Total: \$3,540.47	01/02/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY VIRGINIA RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	2253	Secured: \$229,693.87 Priority: UNL Administrative 503(b)(9): Unsecured: Total: \$229,693.87	01/02/2009	CIRCUIT CITY STORES, INC. (08-35653)
HENRICO COUNTY VIRGINIA RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	2246	Secured: \$12,914.72 Priority: Administrative 503(b)(9): Unsecured: Total: \$12,914.72	01/02/2009	CIRCUIT CITY STORES, INC. (08-35653)

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EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
HENRICO COUNTY VIRGINIA ACCT NO CI0096001 RHYSA GRIFFITH SOUTH ASSISTANT COUNTY ATTORNEY PO BOX 90775 HENRICO, VA 23273-0775	7664	Secured: \$18,864.24 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$18,864.24	01/29/2009	CIRCUIT CITY STORES, INC. (08-35653)
JEFFERSON COUNTY TREASURER C O JEFFERSON COUNTY PROSECUTORS OFFICE 16001 STATE RTE 7 STEUBENVILLE, OH 43952	4040	Secured: \$21,136.38 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$21,136.38	01/21/2009	CIRCUIT CITY STORES, INC. (08-35653)
LANE COUNTY DEPT OF ASSESSMENT & TAXATION 125 E 8TH AVE EUGENE, OR 97401	1621	Secured: \$5,876.96 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$5,876.96	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
LEBEN FAMILY LP 1700 W PIONEER RD CEDARBURG, WI 53012	6968	Secured: Priority: \$103,039.15 Administrative 503(b)(9): Unsecured: _____ Total: \$103,039.15	01/28/2009	CIRCUIT CITY STORES, INC. (08-35653)
MARION COUNTY TAX COLLECTOR PO BOX 2511 SALEM, OR 97308-2511	175	Secured: \$4,571.31 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$4,571.31	12/01/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
MARION COUNTY TAX COLLECTOR PO BOX 2511 SALEM, OR 97308-2511	177	Secured: \$425.38 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$425.38	12/01/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)

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EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
MARION COUNTY TAX COLLECTOR PO BOX 2511 SALEM, OR 97308-2511	176	Secured: \$33,422.35 Priority: Administrative 503(b)(9): Unsecured: Total: \$33,422.35	12/01/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
MARY MALONEY POLK COUNTY TREASURER 111 COURT AVE DES MOINES, IA 50309-2998	3523	Secured: \$116,585.00 Priority: UNL Administrative 503(b)(9): Unsecured: Total: \$116,585.00	01/13/2009	CIRCUIT CITY STORES, INC. (08-35653)
MCCRACKEN COUNTY CLERK MICHAEL R MURPHY ASSITANT COUNTY ATTORNEY 301 S SIXTH ST PADUCAH, KY 42003	3200	Secured: Priority: \$10,859.68 Administrative 503(b)(9): Unsecured: Total: \$10,859.68	01/12/2009	CIRCUIT CITY STORES, INC. (08-35653)
OAKLAND COUNTY TREASURER 1200 N TELEGRAPH RD DEPT 479 PONTIAC, MI 48341-0479	11673	Secured: \$13,083.61 Priority: Administrative 503(b)(9): Unsecured: Total: \$13,083.61	03/03/2009	CIRCUIT CITY STORES, INC. (08-35653)
OAKLAND COUNTY TREASURER 1200 N TELEGRAPH RD DEPT 479 PONTIAC, MI 48341-0479	12037	Secured: \$13,083.61 Priority: Administrative 503(b)(9): Unsecured: Total: \$13,083.61	03/04/2009	CIRCUIT CITY STORES, INC. (08-35653)
ONslow COUNTY TAX COLLECTOR 39 TALLMAN STREET JACKSONVILLE, NC 28540-4846	1667	Secured: Priority: \$20,759.84 Administrative 503(b)(9): Unsecured: Total: \$20,759.84	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)

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EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PATRICK J PADILLA BERNALILLO COUNTY TREASURER PATRICK J PADILLA TREASURER OF BERNALILLO COUNTY PO BOX 627 ALBUQUERQUE, NM 87103-0627	1794	Secured: Priority: \$12,222.20 Administrative 503(b)(9): Unsecured: Total: \$12,222.20	12/17/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
PAULDING COUNTY TAX COMMISSIONER 25 COURTHOUSE SQ RM 203 DALLAS, GA 30132	513	Secured: Priority: \$31,281.90 Administrative 503(b)(9): Unsecured: Total: \$31,281.90	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
PIERCE COUNTY BUDGET & FINANCE PO BOX 11621 TACOMA, WA 98411-6621	11921	Secured: \$1,215.07 Priority: Administrative 503(b)(9): Unsecured: Total: \$1,215.07	03/06/2009	CIRCUIT CITY STORES, INC. (08-35653)
PIERCE COUNTY BUDGET & FINANCE PO BOX 11621 TACOMA, WA 98411-6621	11795	Secured: \$5,207.83 Priority: Administrative 503(b)(9): Unsecured: Total: \$5,207.83	03/06/2009	CIRCUIT CITY STORES, INC. (08-35653)
PULASKI COUNTY TREASURER PO BOX 430 LITTLE ROCK, AR	11874	Secured: Priority: \$72,968.54 Administrative 503(b)(9): Unsecured: Total: \$72,968.54	03/16/2009	CIRCUIT CITY STORES, INC. (08-35653)
SAN DIEGO COUNTY TREASURER TAX COLLECTOR C O DAN MCALLISTER 1600 PACIFIC COAST HWY RM 162 SAN DIEGO, CA 92101	525	Secured: \$95,536.53 Priority: Administrative 503(b)(9): Unsecured: Total: \$95,536.53	11/26/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SAN DIEGO COUNTY TREASURER TAX COLLECTOR C O DAN MCALLISTER 1600 PACIFIC HWY RM 162 SAN DIEGO, CA 92101	545	Secured: \$95,536.53 Priority: Administrative 503(b)(9): Unsecured: Total: \$95,536.53	11/26/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
SHASTA COUNTY TAX COLLECTOR PO BOX 99 1830 REDDING, CA 96099-1830	3348	Secured: \$50,069.76 Priority: Administrative 503(b)(9): Unsecured: Total: \$50,069.76	01/12/2009	CIRCUIT CITY STORES, INC. (08-35653)
SOLANO COUNTY TAX COLLECTOR 675 TEXAS ST STE 1900 FAIRFIELD, CA 94533	191	Secured: \$77,042.34 Priority: Administrative 503(b)(9): Unsecured: Total: \$77,042.34	12/02/2008	CIRCUIT CITY STORES, INC. (08-35653)
SOLANO COUNTY TAX COLLECTOR 675 TEXAS ST STE 1900 FAIRFIELD, CA 94533	519	Secured: \$77,042.34 Priority: Administrative 503(b)(9): Unsecured: Total: \$77,042.34	12/05/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
SULLIVAN COUNTY TAX COLLECTOR ATTN COLLECTORS OFFICE PO BOX 550 BLOUNTVILLE, TN 37617-0550	7672	Secured: Priority: \$9,260.00 Administrative 503(b)(9): Unsecured: Total: \$9,260.00	01/29/2009	CIRCUIT CITY STORES, INC. (08-35653)
SUMMITT COUNTY TREASURER REGINA M VANVOROUS ASSISTANT PROSECUTING ATTORNEY 220 S BALCH ST STE 118 AKRON, OH 44302-1606	3663	Secured: \$71,644.40 Priority: Administrative 503(b)(9): Unsecured: Total: \$71,644.40	01/13/2009	CIRCUIT CITY STORES, INC. (08-35653)

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EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
THE WOODLANDS METRO CENTER MUD MICHAEL J DARLOW PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST STE 600 HOUSTON, TX 77008	2041	Secured: \$5,861.56 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$5,861.56	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
THE WOODLANDS ROAD UTILITY DISTRICT NO 1 MICHAEL J DARLOW PERDUE BRANDON FIELDER COLLINS & MOTT LLP 1235 NORTH LOOP WEST STE 600 HOUSTON, TX 77008	2040	Secured: \$14,616.89 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$14,616.89	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
TOWN OF SALEM, NH 33 GEREMONTY DRIVE SALEM, NH 03079-3390	12781	Secured: \$142.61 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$142.61	05/04/2009	CIRCUIT CITY STORES, INC. (08-35653)
TRAVIS COUNTY C O KAREN Y WRIGHT TRAVIS COUNTY ATTYS OFFICE PO BOX 1748 AUSTIN, TX 78767-0000	10531	Secured: \$121,008.34 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$121,008.34	02/02/2009	CIRCUIT CITY STORES, INC. (08-35653)
TSA STORES INC ATTN GENERAL COUNSEL 1050 W HAMPDEN AVE ENGLEWOOD, CO 80110	6586	Secured: Priority: Administrative 503(b)(9): Unsecured: \$38,670.23 Total: \$38,670.23	01/28/2009	CIRCUIT CITY STORES, INC. (08-35653)
WASHINGTON COUNTY COLLECTOR 280 N COLLEGE AVE FAYETTEVILLE, AR 72701	340	Secured: Priority: \$15,453.81 Administrative 503(b)(9): Unsecured: _____ Total: \$15,453.81	11/24/2008	CIRCUIT CITY STORES, INC. (08-35653)

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EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
YUMA COUNTY TREASURER 410 MAIDEN LN YUMA, AZ 85364	1515	Secured: \$3,133.10 Priority: \$3,133.10 Administrative 503(b)(9): Unsecured: _____ Total: \$6,266.20	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

Total: 59 \$4,360,561.15

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